

DECLARATION AND POWER OF ATTORNEY

As below named inventors, we hereby declare that:

Our residence, post office address and citizenship are as stated below next to our names.

We believe we are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled:

EXHAUST GAS TREATMENT DEVICE AND METHOD FOR MAKING THE SAME

including any amendments referred to below,
the specification of which

 X is attached hereto.
 was described and claimed in PCT International Application No. ,
 filed on .
 was filed on as Application Serial No. .
 was amended by the contemporaneously-filed Preliminary Amendment attached
 hereto.

We hereby state that we have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

We acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

We hereby claim foreign priority benefits under Title 35, United States Code, §119(a)-(d) or 365(b) of any foreign application(s) for patent or inventor's certificate, or 365(a) of any PCT international application which designated at least one country other than the United States of America, listed below and have also identified below any foreign application for patent or inventor's certificate, or of any PCT international application having a filing date before that of the application on which priority is claimed:

			<u>Priority Claimed</u>	
<u>None</u>			<u>Yes</u>	<u>No</u>
Number	Country	Date Filed		

We hereby claim the benefit under Title 35, United States Code, § 119(e) of any United States provisional application(s) listed below:

<u>60/414,721</u>	<u>September 30, 2002</u>
Provisional Application Number	Filing Date

We hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, we acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

Application Serial Number

Filing Date

Status

We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

POWER OF ATTORNEY: As named inventors, we hereby appoint the practitioners of Customer No. 23575 prosecute this application and transact all business in the Patent and Trademark Office connected therewith:

Send Correspondence to: Customer No. 23575

Direct Telephone Calls to: Joseph G. Curatolo, Esq.
Telephone: (440) 808-0011

Inventor

Amit KUMAR

Date

Residence: 4285 Chestnut Ridge Road, Apt. 41B, Amherst, New York 14228
Post Office Address: 4285 Chestnut Ridge Road, Apt. 41B, Amherst, New York 14228
Citizenship: United States (country)

Inventor

John D. TEN EYCK

Date

Residence: 1458 Ridge Road, Lewiston, New York 14092
Post Office Address: 1458 Ridge Road, Lewiston, New York 14092
Citizenship: United States (country)

Inventor

Thomas LACKI

Date

Residence: 12327 S. Blossom Lea, Alden, New York 14004
Post Office Address: 12327 S. Blossom Lea, Alden, New York 14004
Citizenship: United States (country)